App. F. IX-4

193 (1)

File No. 86-24.

Previous References
Ml 411-06, 33-35
Sr. 7-92, 1 & 2

Serial Nos. 99, 119, 143, 144, 146, 147, 149, 151, 152, 153, 158, 159, 163, 164 165 168, 169, 171 175

Later References
LB 5-31 (30 & 34)
Ml 66-31 (26 and 27)
LB 148-32 & 153
Sr. 7-34 & 18, 21, 22, 24, 25, 29, 30, 32

Preserve

General and Revenue Secretariat.

Serial Nos. nineteen only

Part B for April 31

SUBJECT.

Printing of forms, Registers etc of Local Bodies in the State

2172) The D cs of Districts
" Presidents of Pt Boards, through D cs
" Comptroller to Govt.
" Superintendent Govt Printing

No 2 8217-34 of 6-4-31.

Directs that half the cost of machine numbering and the future printing of forms and registers of local bodies be borne by the local bodies, the other half being borne by Govt.

General and Revenue Secretariat.

File No. 86 of 1924

Serial No.

2 Filed for perusal

3 An inspection note discloses many irregularities & defects in the municipal administration. If approved the irregularities may be required to be investigated & defects remedied by taking necessary action in the matter & the result required to be reported early

2nd 2/6 JMK 2/6/25 L. L. Levy 2/6/25

9998 12/6

Dy Secy. 4/6

5th Draft please 2/6/25

Instn. Sheet

G.R.S. III-2] WD 2119—G.R.S.—10.000-

M.A. File No. 86 of 1914 General and Revenue Secretariat.

V

Serial No.

Draft G.O. Issue

16/6/25

1876

The Dy. Comm. Trincomalee 119
The Comptroller.
L 9120-21 Date 27/6/25.
States that the inspection report shows many irregularities in the administration and requests investigation and report on the matter.

GENERAL & REVENUE SECRETARIAT. JUL 1925

Mic 72/25-26 & 9.10.25 from the D.C. Trincomalee.
Submits the report called for.
Submits his inspection notes also the Assistant Comptroller attributes the fall in the Revenue to lack of supervision & attention paid to Collection work both by the Chairman & the Vice Chairman of the Municipality. Acting upon this observation the local authorities appear to have deputed the Sanitary Inspector to push on with the collection of arrears with the result that the Chairman & Clerk were found to have misappropriated Rs 94-4 & Rs 17/- respectively.

Flag D

Central Secretariat | Jud File No. 94 of 1925.

Serial No

appear to have since admitted their guilt that they misappropriated to the extent of Rs 100/- & 20 respectively. In addition they have also paid into the Treasury the amount misappropriated by them. The misappropriation is suspected by the officials of the Jud. Office are also suspected of being accomplices. The Dy. Collector reports that the Patel & Shanbhag have been ordered to be placed under suspension; but with instructions to the Supdt. to hand over the case immediately to the Police for necessary further investigation. If approved the report on such investigation will be called for & the result of further investigation also.

Jud 27/10 30/10/25 2nd Member 30/10

3978/31/10

9) Reply that a further report on regard the final disposal of the case of the Govt. Pleader for the Govt. in connection with the forged Cadjan & that the report of the result of the enquiry subsequently be placed in the Govt.

Jud 2/11/25 Govt. Pleader 3/11 2/11/25

File No. of 192

General and Legal Secretariat

Serial No.

Serial No

11)

Draft for

Ref 5/11 9/11/25

My Memo 5/11

144 L 3.927 30/11/25.

The D.C. Surat

States that the further report as to the total amount misappropriation is awaited & he requests to obtain the confirmation of the Mahalkari & submitted & also the result of the prosecution may be reported.

REVENUE DEPARTMENT - 5. DEC 1925

146 No Mal. 72 & 13.1.26 from the D.C. Surat Reports that the total amount misappropriated by the Patel & Shanbhogue so far ascertained was Rs 144/8/-, the Shanbhogue being responsible for Rs 114/- & the Patel for Rs 30/8/- Subo 13) The Dy Mamlatdar explains that he took charge of the Subo on 25/7/25 & that he was made in charge of the Subo during the period to which the misappropriation relates.

14) Further report regarding the result of the prosecution as well as the final report regarding the total amount misappropriated by the Shanbhog & Patel will have to be awaited.

15) The present Dy Mamlatdar

App. F. LXI—2]

WD 0830—GPS—1 4—01-7-62

File No. of 192 General and Navy Secretariat

Serial No.

Name—Centre

and Revenue
ariat

File No.

of 193

Serial
No

the President of the Mul. Cl. when the misappropriation occurred, it should be possible to ascertain who was the Pres.t of the Mul. Cl. at the time & whether he can be asked to account for this unsatisfactory State of affairs. Ld 16 appd. the DCs attention will be duly drawn to this aspect of the case & a report called for.

18 24/23 19 Further report may be awaited. The D.C. may perhaps be asked to obtain the explan of the may Amildar President who was in charge at the during the period of this embezzlement

K.H.Sey)

18) (1) may be done

6634
27/1

19) V

Draft is submitted for approval

30.1.26.

App. F. 111—24

WD 0569—GPL—40,000—31-7-25

File No. of 192

General and Revenue Secretariat

Serial No.

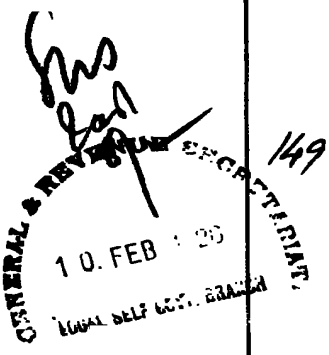
WD 1264—GPB—40,000—17-12-25
[App. F. III—2

General and Revenue Secretariat | File No. | of 192

Serial No.

147 C 5533 dt 6/2/26.

The D.C. Tumkur has Requested to obtain and submit the explanation of the Dy Asst Director of Stores who was then the President of the Mart Council.



149 No 587-AD & 16.2.26 from the Comptr-
Submits further remarks on the report received from the D.C. Tumkur regarding the irregularities noticed during the inspection of Koratagere Mk accounts by the Asstt Comptroller-AD.

Subs 2nd the following observations are made:-

22 (1) Foils of receipt books appear to have been surreptitiously removed & a thorough investigation as to whether this was really so should be made.

23 To prevent a recurrence of similar offences it is suggested that receipt books, Cash books, Pound Keeper's Registers, Impounding receipt Books Release passes etc should all be machine numbered - To secure this the Comptroller desires that the Govt Press should be instructed to see that all books supplied free to municipalities should be machine numbered & supplied promptly to avoid local printing or use of manuscript books.

24 The question of embezzlement is under investigation by the local officers

Note — cntn. Sheet

WD 01264—GPB—40,000—17-12-25.
App. F. III—2]

General and Revenue Secretariat

File No. 5986/1

of 192

Serial No.

25 May the final report about the proposal of the D.C. in his letter No. Rule 72 of 13.1.26 be awaited before and further action on all points taken thereafter?

Action may perhaps be taken on the points raised by the Comptroller without waiting for the further report

25/2 No. 29 Are the books referred to in the Comptroller's letter, supplied free to the Municipalities?

Subject to Kind reference is invited to para 2 of letter disposal which leads to an inference that these registers are supplied free - Draft enquiry is also put up -

27/3.

27/3

157 L 5908 dt 9/3/26.
The Comptroller
Enquires whether the registers referred in para 2 of his letter (L 149) are supplied for the municipalities.

27/3

152 LAD 683 dt. 12/3/26 from the Comptr - Reports that all the forms prescribed in the Manual are supplied free at the expense of Govt

Subject for orders on points raised in para 2 of

NOTE—Quote...

Serial No.

of the books and an order to Superintendent Printing for machine numbering of the pages.

Regds.

2. With reference to the explanation furnished by the President of the Municipality in regard to the several irregularities noticed during the inspection of the accounts of the Council by the Secretary, Mr. Wakefield, orders may perhaps issue for appending certificates to the number of pages in the Receipt books at present taking them into stock as required by the Committee in clause (4) of para (4) of his speech of 16th ult. and for further report promised in regard to embezzlements of Rs. amounts by the Cashier Shanbhag may be awaited.

3. The suggestion contained in para 2 re. machine numbering of books may also be acted perhaps.

Asst. Secretary 22/12

22/12

4. To ask Municipality to get machine numbering of pages of books of forms mentioned by Committee and the certification of correctness of No. of pages of receipt books issued from time to time by Municipal Manager.

NOTE—Contn. Sheet

Serial No.

Subj: Measurement Books Should be Machine Numbered – Rule 258 of Mil Account Manual.

Cash Book. Should be carefully passed before being brought into use & the number of pages certified by The Accts. Rule 352 no specific rule requiring that pages of other registers referred to by the Comptr in his No 587/LAD dt 16.2.26 should be numbered & the Rules appear embodied in the Mil Account Manual

Rule 352/3/13 K6.

153 Mle 72/25 dt 25.3.26 from the D.C. Tumkur Refers to enquiry made in Pl 147 above and states that during the period of the defalcation referred to above C.K. Chellappa Iyer & M. Narasinga Rao were Dt Auditors of Bangalore & that the explanation of these officers will be obtained after the documents & Registers connected with the case filed in Court are received back.

34 Subj: Re further report promised in Pl 153

A may be awaited – the Typing Machine numbering of Registers supplied to Municipalities referred to in para 33 above has to be considered – Rep para 32

Rule 1/4/26 K6314 – 2nd Assistant 8/4.

35. A Yes

B. may be considered when passing orders on the Case

9-4-26

Consult Audit and Accounts also

Local Audit Inspection above

Is Correct

8769 9/4

NOTE—Contd. Sheet

7627x

Printed—GPB—40,000—17-12-25

[App. F. III—2

General and Revenue Secretariat

M.C. File No. 86

of 1926

Serial No

Gen. B

Letter 20 c 72 By 6-9-26 from the D.C. Trichinopoly. States that Patel Malleswara has been sentenced to one days simple imprisonment & fine of Rs 50 in default of a further period of 10 days

Letter 20 72 By 8-6-26 from the Sessions Judge. States that Sheik Ibrahim Rowthan has been sentenced S.I. 3 months & a fine of Rs 50 etc.

36 The explanations of Messrs C.K. Chellappa Nayudu & Narasinga Rao (By Auditors of Kottayam may perhaps be asked to be sent as promised in G.O. 20 153 Emptd

Asst 15/6. First Member 15/6

37 Vide 19/6 8.0 12-6 Dept. 19/6

38 Draft put up Asst 21/6 25/6.

39 25/6

Note—Contn. Sheet

WD 01264—GPB—40,000—17-12-25

neral and Revenue Secretariat

Judl File No. 86. of 1926.

Serial No 157

D/C Lr. No. L 136 By 6.7.26. calls for the explanation of Messrs. C.K. Chellappa & N. Narasinga Rao.

From the Sama officer Lr. No. 72 By 5.10.26. Requests that Messrs. Chellappa Iyer Brief of Chamarajpet & the N. Narasingh Rao by brief as Narasimhaiya, [illegible] may be permitted to come to his office for furnishing their explanations with reference to remarks.

Sd/- for orders with ref to paras 37 & 38 above. The explanations are in re. The irregularities noticed by the Asst Commissioner in the accounts of Kartagere Mack [illegible] when the officers who did charge [illegible] The Dafs concerned may perhaps be addressed to instruct the Amildars

11.11.26

15/11/26.

Dd 15/11/26.

Asst. Rev. Dept. 20.11.26

d d d See 1st Asst. 42

20/11

43

Asst. Rev. Dept. 29.11

29.11.26

30.11.26

Dy 1/12

Note— Contn. Sheet

1960 WD 01220—GRB—87,500—2-9-26
App. F. III—2]

General and Revenue Secretariat | Rel File No 86 of 1926

Serial No.	
164	To Revenue vide L. 3666 dt 7-12-26. Requests that necessary instructions may be issued to the amildar vide L 3666 dt 7-12-26 copy to be forwarded
166	Letter no. nil 72/25-26 dt 16-1-27. from the dy. commr Tumkur forwarding the explanation of Mr. N. Narasingarao now amildar of Chintamani and states that the explanation given by him may be accepted and that he C.K. Bhattacharya will be obtained & submitted as soon as he comes to Tumkur. Submitted for perusal. The proposal report will be approved be awaited
168	Rel 72/25 dt 9-23/27 from the D.C. Tumkur submits the explanation of Mr Bhattacharya who he says the amildar Narasingarao Rel Mr Bhattacharya states that owing to his bad conditions previously he was not able to do work

20-1-27. Asst Secretary

28 20/1

Mr 21/1

7667 20/1

8 21/1.

21/1

Norm- Contn.Sheet

General and Revenue Secretariat

File No. 8 6 of 1926.

Serial No.

Spl. attention to Mr. Work at Kovalapore. Further owing to seasonal conditions now prevailing he did not take coercive steps in accordance with his usual policy. The Shanbhog Patel was a man who had put in long service of nearly 40 years & there was no reason to doubt the man's bonafides so far. This accounts for the D.C. Amildar's inability to nip the fraud in the bud & the D.C. recommends that the explanation of Mr Chalapathi Iyer may be accepted.

4) Both the Patel & the Shanbhog were prosecuted and convicted

M

5) The comptroller in his letter No. 5.87/Acct. dt. 16.2.26 has suggested that definite instructions should be issued to the effect that "all books supplied free of cost to Municipalities & Local Boards may invariably be machine-numbered".

5) Reference is invited to paras 84 & 85 of the Rules above and orders are solicited as to whether instructions should be issued to this effect in the machine numbering the registers referred to.

2nd Mr. ASO to see and submit.
26/3 Mr. Note the explanation of both the officers concerned may be accepted. This is for orders.

5-3 Mr. Respd. first Asst. may be

In Spl. Office Copies
Mr. Lakshminarasimhaiyer
Mr. Rajagopalachari

Notes—Contn. Sheet

Serial No.	
	Para 2 of M. A. Comm[illegible] as regards machine numbers certain copies of Mund Ch. (Secy) 28/3
	10019 29/3 [illegible] 29/3
	54 The Supdt May be consulted about First Impression 29/3
	55 10e 30/3 66 Plan cancd. 30/3
	57 Draft Plan 30/3
	58 Subd with draft Secy's Note, 59 Issue 4/4
	L 7301 9.4.27. Secy to Govt of India Printing

GENERAL & REVENUE SECRETARIAT
19 APR 1927

3438

App. F. III—2]

15

General and Revenue Secretariat. | All File No. 86 of 1924.

Serial No.	
171	Letter No. 23053 23/24. 1. 25 from the Superintendent, East Printing. State that the suggestion is to build a godown and this is calculated to prevent attempts to tamper with the registers and that the Godown is maintained by Local Govt and that his Head Office sanction the additional recurring expenditure of Rs. 1800/- Submitted for orders, with ref to para 5 (2) of Supra. 17/2/25 The Comptroller may be asked to say what registers have to be maintained necessarily and how far the one could be curtailed. After his opinion is obtained the file may be circulated 16/2/25 (1) Forwarded with the Comptroller's request for favour of opinion on the above point. 17/2/25

Ref 457/Pty. 25

C.O. No. 670
All 18/2/25

NOTE—Contn. sheet.

WD 6321—6PB—60,000—21-5-27

34/28 16

App. F. III—2]

General and Revenue Secretariat. File No. 86 of 1924

Serial No.

L.A.B. No 754 of 14th March 28.

O. No. 309/Gen. I
16.3.28

63) If the cost has to be brought to a minimum, the 20 books and registers shown in the ~~below~~ List may be ordered to have their pages machine numbered at the time of printing them in the Government Press.

A. Chamney
Comptroller
15.3.28.

9142
14/3/28

63 The Financial Secy will have perhaps to be now consulted - Vide para 60 of the note above
16/3 S.M.P.

64 Why should the books and registers be supplied the Municipality & the Wards free of cost?
Govt have been paying them sub. - Rebates in various forms.
Cannot this Exemption be cost cut wholly or partially At least half the cost should be borne by the concerned local bodies -
I do not think the Press Supdt can be entrusted by a Receiving order pass as requested by the Supdt PP

for Supdt PP note in the margin.
24/3

20/3/28

SAM
NOTE—Contn. sheet.

WD 0924—GPD—60,000—24-5-27

List of Books of Accounts mentioned in the Municipal Manual Part II, to be paged by machine number:-

Mnl. No.	Manual No.	Nature of form
1.	16B	Receipt ~~for bill book~~ for House tax
2.	17B	----------Do---------- Profession Tax
3.	20	Receipt book of other taxes
4.	22	Mahatarfa Day Book
5.	28	Octroi receipt books
6.	30	Transit Pass Book
7.	44	Export pass
8.	45	Receipts for goods deposited in bonded warehouse
9.	47	Receipts for storeage fees
10.	49	Toll receipt
11.	50	License Receipt
12.	60	Ticket for collection of market fees
13.	62	Pound Register
14.	63	Receipt for cattle impounded
15.	64	----------Do------ released
16.	74	Measure Books
17.	78	Stock book of stores
18.	80	Imprest account
19.	85	Combined pay bill and acquittance roll
20.	98	General cash book

3438 | 12

App. F. III—2]

General and Revenue Secretariat. | File No. | of 192

Serial No. 65 Subj Mr books and registers are being supplied free under the authority of Govt No 10120-37/Jud 411-06-35 dt 21/6/13 (vide para 6 of the Govt) —

Secy 3/4 NG

Secy 5/4

MI 2969 29/4/28

15044 7/4

66 I would suggest consideration of the proposal that the Municipality such of them as are able to bear may be asked to meet half the cost of the forms registers — Pending disposal of this matter, the entire cost involved in the numbering may at least be borne by them —

4 11/4/28

for Member)

67 2/4

Local Govt Dept' suggested that fees hereafter now order half the charges of printing these various Registers be borne by Local Bodies; or the areas, the GO may be modified accordingly — & half the cost of these items as also of all future forms that will be so borne

Secy 14/4

Secy)

3492 13/4

NOTE —Contn. sheet

WD 0834—SPB—60,000—8-45-28

5266 pf 27

34

App. F. III—2]

General and Revenue Secretariat. File No. 86 of 192 4

Serial No.

69 There is no legal objection to order half the cost being met by Municipal Councils. There is no Statutory duty enjoined on the part of Govt to meet the entire Cost of printing these various Registers. It is merely a question of policy. I see no reason why the entire Cost should be borne by Govt; having regard to the fact that the maintaining of Registers by Local Bodies is necessary & safeguard. This interest.

Gen & Rev Secy with Compts

27-4-28

Please move by the order thereby

70

28/4/28

71 Submitted with a draft for consideration and orders

28.4.28.

28/4/28

28/4/28

73 Submitted with a typed draft

7.6.28.

7/6

As per Secy)

As please see changes & let a fair copy be prepared

74

7/6

NOTE—Contn. sheet

WD 6251—GTP—25000—8-1-27

91.

App. F. [III—2]

General and Revenue Secretariat. File No. 86 of 1924

DEWAN'S OFFICE
Received on
16. MAY 1923
Reg. No. 7146.

Serial No.

75 Submitted with a typed draft
9.5.25

76 Typed
First member 11/5/25

9432/12/5

77

9661/17/5

78 14/5

79 Standing Committee for Local Self-Govt. with Explanation as to. Should obtain Govt. Consent to the proposal before giving effect to it.
15-5-25

Forwarded. This with pleasure before the Standing Com.
80
First member 17/5/25

81 17/5

82 Who is to attend to this?
18/5

Notes—Contin. sheet

Read 19.5.25

3 W 28 / 1 GA

Mu 9708 /

App. F. III—2]

General and Revenue Secretariat. | File No. | of 192

Serial No.

23/ Subd for orders as to whether a meeting of the standing committee may be arranged to be held in the last week of June 28.

Jom 22/6/28 (Cf Seely) VHS 22/6

24/ Earliest day is with — pleasure of orders middle of June

RG 22/6

VHS 22/6

Jom 15.6.28 Jom 15/6/28

25/ Subd for orders.

Jom 18/6/28 (J Seely) VHS 18/6

26/ For favour of fixing a date for the Meeting of the Standing Com

RG 19/6/28

The 2nd " Member.

VHS 19/6

OFFICE OF THE SECOND MEMBER OF COUNCIL 19 JUNE 1928 No. 12334

27/ Any day between the 3rd & 10th will suit me [If there is any other both the places before the committee that may also be arranged]

Please do accordingly

RG 22/6

28/

RG 4/6/28

Note—Contn. Sheet

WD 6174—GTB—30,000—10-27

4708

App. F. III—2]

General and Revenue Secretariat.

File No. 96 of 1928

Serial No.

Subd with a draft for meeting for the 9th Saturday at 12 noon. Draft submitted. Agenda & other files, if any, will be put up after the draft is approved.

23/6/28

It is for the orders whether, this Right Govt Meeting, may be adjourned till we receive the orders of the Govt.

30) For favour of perusal & necessary orders please.

Gen. Secy)

25/6/28

Issue

31)

not issued

32)

Sanctioned. The Standing Committee stands hereby reconstituted with the marginally noted members. Subject to orders about the date on which the meeting may be convened.

28/7/28

Shall fix the 11th Aug (Saturday) 3 p.m. for the meeting?

23/7/28

34 Yes

27/7/28

29/7

OFFICE OF THE SECRETARY OF COUNCIL 23 JULY 1928 No. 76-S

Hons—Comb. Sheet

9708 9

App. F. III—2]

General and Revenue Secretariat.- File No. 86 of 1926

Serial No.	
35	Draft Order. (Issued Notification by Office)
36	Rao Bahadur Mr. Adhikesavalu Nayudu, M.L.C. Dasappa, Dr. C. Balaji Rao, Chamarasappa, Dr. Bangappa Gowda, Dr. Gurappa. No. 1505-9 dt. 3-8-1926 stating that it is proposed to convene a meeting of the Standing Committee of the E.P. & G.-C. for the Depts. of G.S.I. etc on 11-8-1926 at 3 P.M.
36	To the Hy. M. for kindly forwarding a note on the file & returning same very early.
37	Office this memo. Put up by time above.

Letter cancelling the meeting of the Standing Committee with draft for approval issued vide Memo. No. 72 G.S.I. dt. 28.

To Hy. M. for necessary further action.

Note—Contn. Sheet.

WD 6976—6P2—10,000—12-25

1926

App. F. III—21

General and Revenue Secretariat — File No. 3 6 — of 1928

Serial No.

39 Removing of water hemp of the west of Jumna towns Etawah and Mainpuri Municipalities vested in local Boards free of charge at present

---

A note on this subject was circulated to the members of the Committee for Local Self Government on the 8th August 1928. Of the 6 members of the committee 5 have agreed to the proposal of abolishing half the cost from the Local Boards and supply of Bricks free from Govt. Mahabharat of Saharanpur in spite of several reminders, the majority of the members in favour of the proposal. Orders are solicited as to whether the charges may please remain and whether for the future Municipalities for works with help to the Revenue Minister.

NOTE—Contn. Sheet

WD 2551—2147—[illegible]—87 yrs—5—28

Secretary to 3rd Member

3rd Member

Put up

In accordance with

MC File No. 86 of 1924.

General and Revenue Secretariat

OFFICE OF THE RECORD DEPARTMENT 27 MAR 1931 No. 6285

41. Draft order already prepared is laid with necessary additions for approval

25.2.31 3rd Member 27.3.31
2nd Member

OFFICE OF THE RECORD DEPARTMENT 28 MAR 1931 No. 8954

Paper - Shows indicated agrees Verbal alterations required as on the draft.

30/3/31

30/3/31

Issue

30.3.31

Sec. 172 To The D.C.'s of Dt. Asst. Presidents of Dt. Bds. The Secretaries of Dt. Bds. Municipalities & Govt. Supdt. Govt. Printing

No L8217-36 dt 6.4.1931

Directs that half the cost of purchase Numbering & of the future printing of Forms & Registers etc., be borne by the Local Bodies concerned & the other half being borne by Govt

REV. 15 APR. 1931 L & R BRANCH

G.M.

L 5000 26

G.O. No. L 8247-34/ml16-24-172 dt 6.4.31 re. Recovery of half the cost of machine numbering and future printing of forms & Books to municipalities of Bangalore and Mysore City Municipalities also.

G.O. does not seem to have been addressed to this High Lee & necessary action is required

Dy. Sec. to G.O. 3/5

To the Secy to G.O. Pay. & Comptr.

for R.R. Please make action

6/5/31

5351
L

App. F. III–121

General and Revenue Secretariat — Ind — File No. 56 — of 1931

Serial No.

The Govt Dy. 6-4-31 has not, by oversight, been to the Presidents of the B'Core & Bijapore City Municipalities. Draft memo forwarding copies, is put up for ~~orders~~ approval.

HR
6-5-31

Issue
8.5.31

Memo. no: L 9067-68 & 14-5-31 forwarding copy of the G.O. No: L 8217-34-Ind 86-24-17 & 6.4.31 to the Ind: Commr., Bijapore City Municipality & the Presidents, respective Municipalities

Memo. no: L 9069 & 14-5-31 forwarding Copy of the above to the Bijapore Municipality for Information

REV. SECTT.
15 MAY 1931
L & S. BRANCH

NOTE—Contn. Sheet

WD 02553—50,000—GPE—8-7 30

File [redacted] of 198

General and Revenue Secretariat

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

48161

In reply please refer to No. LAD.911.

Comptroller's Office, Bangalore,

Dated the 25th May 1925

GENERAL & REVENUE SECRETARIAT. 27 MAY LOCAL SELF GOVT. BRANCH

& RE

agappa Esq., Bar-At-Law.,

Secretary to the Government of Mysore,
Local and Legislative Departments.

7. MAY

ir,

ve the honour to forward herewith for the information of nment copy of my letter No.911/LAD. dated 25th May 1925 to the Deputy Commissioner, Tumkur together with its enclosure on the inspection of the Kortagere Municipality by Mr.G.S.Natesier, Assistant Comptroller.

I have the honor to be,
Sir,
Your most obedient servant,
Comptroller.

U.

V

30

on the inspection of the accounts of the Kortagere ity.

Name of Inspecting Officer Mr.G.S.Natesa Iyer, Asst.Comptroller.

Date of Inspection 16th & 17th April 1925.

Name of the President Mr.N.Narasinga Rao.

The following were the more important irregularities noticed during inspection.

1. General Cash book

The general cash book of the Municipality did not bear the initials or signature of the President or Vice President in toke of his having checked the Receipts and payments and balances of month commencing from June 24. No balances were struck for months February and March 25 elapsed The cause of delay was lained to be due to the non submission of cash accounts to the ller's Office.

Cheque Nos.11 of 7-8-24 for R.18-1-0, 26 of 24-2-25 for R.1-8-0 and 28 of 5-3-25 for R.5/- were not taken to the cash Book in these months, but were taken in the months in which these ues were cashed at the treasury. Similarly Receipts relat- to Octroi, Pounds and Mohatarfa were not taken to the cash till they were remitted to the treasury.

Pass book- The entries relating to March and April 25 not made by the treasury.

account balance on 28-2-25 was	R.387-2-1
the Pass book balance	313-5-6
resulting in a difference of	73-12-7

Jause of the difference was found to be due to the follow- two items.

-0 Collections of February 25 not remitted to the treasury in that month and
7 Octroi collections of November 23 credited to the Mad- dagiri Municipality in the Taluk Treasury accounts instead of Koratagere Municipality.

eps were taken to get the treasury figure rectified till e in favour of the Municipality was much below the balance and no efforts as could be seen from the statis- furnished, were made to improve the finances of the ty.

	Receipts			Payments			Balance		
1934-35	3009	1	11	4968	1	6	1803		
1935-36	3328	10	6	3881	0	11	1490	15	7
1936-37	2483	10	8	3415	4	7	551	5	8
1937-38	1868	7	7	1422	10	6	587	2	1

The fall in the Receipts and increase under payments were due to the non payment of adequate attention by the Municipal Council more especially the Vice President and President.

3. Octroi accounts- The Octroi cash book which is in manuscript was certified to contain 48 pages; but yet contained several unpaged unbound sheets in which entries relating to transactions from 18-11-24 to 15-3-35 had been made. There were in addition several blank pages for use for several days.

Octroi receipt books relating to the period from 28-[illegible] to 14-3-35 had not the certificate of the No. of pages retained, before issue to the Mutsaddi.

Receipt book No.58 in use from 19-3-35 to 30-3-35 noted the certificate under the signature of the Vice President 19-3-35 that the book contained forms 1 to 100 and from No.2/- 15,16 & 17 contained no foils and hence could not be used. Now endorsement under the initials of the Vice President dated 19-3-35 to the effect that Nos.14,15,16 & 17 should not be used was made in each of the counterfoils. Form 14 contained one half of the office stamp seal impressed on it, the other half of the seal must evidently have been on the counterfoil which was detached from it. The foils and counterfoils of the book were all perforated. If the endorsements of the Vice President had been made immediately after the receipt of the counterfoil Receipt books from the Press, the certificate could have been relied upon. The observation of the Auditor on 10-3-35 the date of issue of the book to the Mutsaddi was not a correct procedure and gives room to suspect that the foils have been removed and used up irregularly. This requires investigation. The fresh stock book was not produced for inspection though called for. Receipt No.54 of 19-3-35. The original entries of 10 Rds. of [illegible] and the recovery of only of 1-4-0 entered in words and figures were found altered by overwriting (and there appeared to be [illegible]) to 5 Rds. and 0-10-0 respectively. This

requires investigation.

t The accounts relating to Pounds were very
kept. The total No. of admissions of cattle into the pound
to be about 60 during the long period of 9½ months from
1924. The first page of the C Receipt book in use from 1-12-24
not to be found in that book.

Nos. were not noted in the Pound register though rules re-
them to be noted. Remittances to Treasury are made some-
the Pound registers and sometimes on challans. The
indicated in rule 228 of the M.A.M. was not followed.
signature or thumb impression of releasers of cattle were
generally obtained in the Pound register. The Pound keeper him
edtheir names. Release Pass Nos. and dates were not record
the register.

were some differences between the amounts shown as re-
from the releasers of cattle and credit in the Pound regis-
These were pointed out to the Pound keeper who credited the
to the Pound Register on 16-4-25.

total collections of 19 & 30-3-25 was R.1-15-0, but R.2/-
in the Pound Register and remitted to the treasury. How
ess of 0-1-0 came to be remitted to the treasury for credit
explained.

.- The Demand register did not bear any evi
of the accounts relating to House tax &c having been examin
the President or Vice President in 23-24. However there was
a rapid rise in the arrears relating to this item of revenue.

arrears on 1-7-23 was R.384 8 8
1-7-24 988- 8- 0

A total demand of R.2601-10-8 for 24-25 the collections to
March 25 were R.826-11-10 leaving a balance of R.1774-14-10
yet to be collected during a short period of 2½ months
before 30th June.

tions were not remitted to the treasury regularly i.e., at
a month.

ipt books relating to tax collected were not produced though
y Amildar and President was asked in writing and replied
would see that they are produced before the departure of
ing officer.

The patel is an old man looking after the duties of collec-
of Municipal taxes, Revenue and ~~principal~~ municipal pound. It is
this cause and to the non-attention paid by either the Pre-
or Vice President that the foregoing irregularities and
bad condition of the finances of the Municipality are due.

(3) Contingent Register and Deposit Register.- The former
not perhaps opened and the latter not scrutinised by any
iller and no entries were made for February & March 25.

Acquittance rolls- Scale register of establishment require
be maintained was not made available or not maintained.
e statements were not attached or contra certificates

In the case of persons appointed anew or transferred from
Departments, needful certificates were not attached to
Rolls (Vide pay bills for September 24, January and Febru-
25). Officials and menials of the Municipality were work-
in the Deputy Amildar's Office, but pay was drawn from Muni
Funds. Persons unconnected with the Municipality were
working in the Municipality. The procedure is opposed
iele 85 of M.A.C. Vol.I and the work turned out cannot
ore be expected to be satisfactory.
fixed contingent grant of R.2/- drawn monthly along with
pay of the establishment was being disbursed once to one
another time to Ramachendrappa persons unconnected
the Municipality.
me cases there was no or short deductions from pay on
of premium towards Life Insurance Premium though the
usual certificate is being invariably furnished in
months bill. No voucher Nos. no cheque Nos., no dates and
were specified in any one months rolls.

Asstt: Comptroller.

S.R.S. VI G 34]

34

UBJECT.....

Diary No. of letter replied to.....7.6.25.....

General and Revenue Secretariat

( )

, the 192

Date of issue.... 27.6.925

Signed by.....

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Section M

File No. 8 A - 2 4

Serial No. 119

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Letter no C. A. A 912 d/ 15-5-25 from the comptroller to Govt, submitting a copy of his letter to the Deputy Comr, Tumkur Dt, forwarding a note on the inspection of the Kibbagere Municipality by Mr. G. S. Natesan Asst comptroller

Order Thereon No. C-9120-21

The inspection note discloses many irregularities and defects in the Municipal

1926

3<
administration. The
Municipal council should
investigate the irregu-
larities, and take
necessary action to remedy
the defects and report
the result very early
for the information of
govt.

W. 1876
for L & L Secy
A)
16/6/25 HM
16675

The Dy Comr, Jhansi or
the Comptroller

List of enclosures.

Copied by

Examined by

WD 1888—GPB—1,000,00-31

15928

Office of the Deputy Commissioner,

Tumkur District,

Dated Tumkur, the 9th October 1925.

From

K.V. Anantharaman, Esquire, B.A.,

Deputy Commissioner, Tumkur District, Tumkur.

To

B.Nagappa, Esquire, Bar-at-Law.,

Secretary to the Government of His Highness the

Maharaja of Mysore, Local and Legislative

Departments, Bangalore.

Sir,

I have the honour to state that in the course of the audit of the Municipal Accounts of the Koratagere Municipality by the Assistant Comptroller, Mr. G.S. Natesier on the 15th April 1925, Receipt Books Numbers 13, 15, 24 and 25 were not produced for scrutiny and an order was issued by the President of the Municipality to the patel to produce them immediately but to no effect. The Assistant Comptroller left the following remark dated the 19th April 1925 in the khirdi for 1924-25.

" The arrears are very heavy and no watch is kept over progress of collections and effective action taken for the recovery of arrears of previous years and current year's demand. Prompt and effective action may be taken for the recovery of the heavy outstandings lest the chances of recovery become far remote by lapse of time. Attention of the President and Vice-President is drawn to the rules in the matter of recovery of taxes."

On that day the outstandings of the Municipality amounted to Rs.1,774-14-10. In accordance with the above, action seems to have been taken by the President and Vice-President by deputing the Sanitary Maistry to check the collection.

2. On the 8th September 1925, when the Sanitary Maistry went round to demand for the arrears, as per Baki Patti, seventeen

37

seventeen receipts given by the Shanthogue Ramanna for an aggregate sum of Rs.41-2-0 and four receipts given by the patel Muddalinga gowda for an aggregate sum of Rs.8-0-0 were produced by the persons who were asked for the arrears shown against their names and the Sanitary Maistry submitted a report to the President through the Vice-President on the same day; and the latter brought the same to the notice of the former on the following day in a written communication. These receipts are from Book Numbers 12, 13, 24, 25 and 62.

3. Again, on the 16th September 1925, the Sanitary Maistry got one receipt given by the shanthogue for Rs.3-0-0 and two by the patel for a total amount of Rs.5-0-0. These receipts were from Book Numbers 13 and 24.

4. On these reports the President has held an enquiry, examining all the receipt holders, shanthogue Ramanna, patel Muddalinge gowda and the Municipal clerks. Ramachandrappa, who has been the Municipal clerk since the 11th March 1925, says that Receipt Books Numbers 15 and 25 have not been produced by the shanbhogue for checking the amounts entered in the khirdi though all the the numbers from 1 to 100 find places therein and that receipts from book Numbers 13 and 24 which seem to have been issued prior to 19th October 1924 have no entries in the khirdi. The Vice-President has reported that Book no.62 which was cancelled some two years ago, and which was no longer in use, has now been used by the shanbhogue. How he came into its possession, has not been accounted for by him; it may be that he did not return it to the Municipal office when it was cancelled, or that, after its return it clandestinely with the connivance of some official. Similarly, there is no reference in the Municipal office for the issue of Books Numbers 13 and 24 to the shanbhogue or the patel d when questioned, these officials throw the blame one on the other.

5. From the receipts till now produced, it is seen that the shanbhogue Ramanna has misappropriated Rs.74-4-0 and the patel ddalingegowda Rs.17/-. Both t former and the latter having itte had mi ted to the exte t of

Rs.100/- and Rs.20/- respectively produced the amount on the 24th and 23rd September 1925 and it has been kept in the Treasury.

6. The President reports that he has got a new rough khate opened as per Baki patti of April 1925, and is taking necessary action to see ether any more cases of misappropriation could be discovered. I issuing instructions to him to overhaul both the khate and khirdi and see how many of the receipts of the missing books have not been booked and in how many cases the amounts differ. He has been asked to finish this work within one month and submit a report.

7. It has also been reported that the shanbhogue has in some cases give wrong credits, and false credits.

8. I have perused the Deputy Amildar-President's report and its enclosure, from which it is seen that there has been an organised misappropriation by both the patel and the shanbhogue. From the fact that receipt books are found with them which have not been issued to them under proper authority, it can be inferred that they had some interest with, or support from, the officials of the Municipal office. The full extent of defalcation can be judged only after action is taken by the Deputy Amildar to verify the arrears as per present accounts. But in the meanwhile, in view of the organised nature of the defalcation and considering that the matter is one that should go before the Criminal Courts, I have ordered that both the Shanbhogue anna and patel Muddalingegowda should be placed under suspension nding the results of such enquiry. The President has been requested to hand over the case to the police immediately for further investigation and necessary action.

I have the honour to be,

s i r,

your most obedient servant,

Deputy Commissioner,
Tumkur District.

App.F.VI Gl.] B650

SUBJECT

Diary No. of letter replied to

General and Revenue Secretariat

( )

, the 192

Date of issue

Signed by

List of enclosures

Copied by

Examined by

Section
File No. 86 - 24
Serial No. 44

No. 13927

To Mr. W.C. Tarrant

Sir,

With reference to your letter No. Hub 72/25-26 dated 9th October bringing to the notice of Govt. Cases of misappropriation by the Shanbhag & the Patel of Kantajee out of amounts due to the Mill. Mr. C.I.S. is directed to state what further report as to the total amount misappropriated is awaited

2 Enclosures

Yours faithfully,

Secretary to Government

0307

of the Municipal President
for the grave laxity in supervision.
Should be obtained & submitted
very early with your opinion in the
matter.

3 The result of the prosecution proposed
to be launched against the
offenders referred to above may also
~~subsequently~~ be reported ~~subsequently~~
~~is hereby to be conducted~~ subsequently reported
in due course.

Yours etc

WJ/11
For Secy S. for L
HK
9/11/20

3:531

Mc 72/25-26.

Office of the Deputy Commissioner,
Tumkur District,
Dated Tumkur, the 13th January 1926.

From,

K. V. Anantaraman, Esqr: B.A.,
Deputy Commissioner, Tumkur District, Tumkur.

4843
20.1.26

REV. SCOTT.
13 JAN 1926
G. D. SECTION.

To,

Re:

T. Venkappa, Esqr: Bar-at-Law.,
Secretary to the Government of His Highness the
Maharaja of Mysore, Local and Legislative
Departments, Bangalore.

Rec'd
20/1.

Ref 85-24 — 446

R

Sir,

Adverting to your letter no.L.3937/M1.86-24-144 dated the 30th November 1925, calling for a further report re: the total amount misappropriated by the shanbhogue and the patel of Koratagere out of the amounts due to the local Municipal Council, etc., I have the honour to state that the Deputy Amildar President, -- Koratagere Municipal Council, reports in his no.M1.C.158/25-26 dated 1st/2nd January 1926 that the total amount misappropriated by the patel and shanbhogue up to the date is ascertained to be Rs.144-8-0 as traced out from the forthcoming receipts, of which Rs.114/- has been embezzled by the shanbhogue and Rs.30-8-0 by the patel.

2. As regards the explanation of the Deputy Amildar President for the grave laxity of supervision, he states that he took charge of the Sub Taluk only on 25-7-1925 and that he was not in charge of the Municipal Council as President during the period to which the misappropriation relates.

3. The result of the prosecution against the Patel and the Shanbhogue will be reported, as soon as it is known. The case is still under enquiry before the Special First class Magistrate, Tumkur and it stands posted to the 7th instant for hearing.

4. A copy of the report no. M1.158/1925-26 dated 1st/2nd

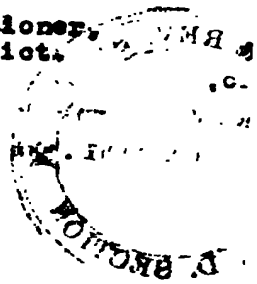
2nd January 1926 received from the Deputy Amildar President, is ~~xhxx~~ herein enclosed for information.

I have the honour to be

s i r,

your most obedient servant,

Deputy Commissioner,
Tumkur District.



port No.Ml.158/1925-26 dated 1st/2nd January 1926 from the Deputy Amildar President, Koratagere Municipal Council, to the Deputy Commissioner of the Tumkur District.

With reference to your memo No.Gl.11702/25-26 dated 10th December 925 calling for a report as to the total amount misappropriated by the tel and Shanbhogue of Koratagere out of the amount due to the local icipal Council etc., I have the honour to submit as follows :--

1. The total amount misappropriated by the Patel and Shanbhogue to this date is ascertained to be Rs.144-8-0as traced out by the thcming receipts of which Rs.114/- by the Shanbhogue and Rs.30-8-0 the Patel. The receipts available pertains only to the year 1924-25 arrears due to this Municipality at the end of the year 1924-25 s Rs.1076-12-2 and the amount collected from the parties up to this te is Rs.192-4-2 and yet there will be a balance of Rs.884-8-0 to recovered. Of this, excluding the amount of Rs.144-8-0 misappropriated there will be a balance of Rs.740/- due to the Municipality to this date. It is yet to be ascertained whether the Patel and nbhogue have misappropriated any more amount of Rs.740/- and this has been entrusted to the Vice-President and the Sanitary Maistry I am otherwise engaged in the collection of Land Revenue, Huzur abandi and other multifarious miscellaneous works and I am also fully supervising their work and the result will be reported very tly.

2. As to the laxity of supervision I beg to state that I took ge of this Sub Taluk only on 25-7-1925 and I was not in charge of Municipal Council as President for the period to which the misriation relates.

3. The result of the prosecution against the Patel and Shanbhogue be duly reported as the same is still under enquiry before the First class Magistrate, Tumkur and the cases are posted to the instant for further hearing.

"Copy"

For Deputy Commissioner,
Tumkur District.

APP. F. VI. Gl.]

SUBJECT.....

Diary No. of letter replied to...4824.3

General and Revenue Secretariat

( )

the 192

Date of issue.....6/2/26.....

Signed by.....A.T.S.....

List of enclosures.....

Copied by.....

Examined by.....

Section ml

File No. 86-24

Seria No. 147

No. A 55-33

To The Deputy Commissioner

Tumkur District

Tumkur.

Sir.

With reference to your letter no mle 72/25-26 dated 13th January 1926, furnishing information as to the total amount misappropriated by the Shanbhague & Patel of Kootagere and stating that the said Dy amildar was not in charge of the mdl as resident during the period of Embezzlement &c.

over

I am directed to request you to be so good as to obtain and submit the explanation of the Dy Amildar President who was (Thro. the President of the Taluk Cl. ~~in charge of the~~) ~~the period of the embezzlement.~~

I have etc

28/11/30

Secy to Government
Local & Legislative Depts

30.1.31

Rec'd

3109

WD 0663—GPP—6000—11-9-25

C. O. 42 Gl.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 587 LAD 24 ons. *Bangalore, Dated...* 16th February 192 6

From

T. SATYARAJ CHETTY, Esq., B. A.,
Comptroller to the Government of His Highness the Maharaja of Mysore, Bangalore.

REV. SEC. FEB 1926 D. SEC.

To B. Nagappa Esq., Bar-at-Law
Secretary to the Government of Mysore,
Local & Legislative Departments, Bangalore.

Sir,

In continuation of this office letter No.912 of 12th May 1925, forwarding copy of my letter No.911 of the same date to the Deputy Commissioner, Tumkur District, with its enclosure in respect of certain irregularities noticed during the inspection of the accounts of the Koratagere Municipality by Mr. G.S. Natesa Iyer, Assistant Comptroller in charge, Local Audit Department, I have the honor to forward herewith copy of the reply received from the President, Koratagere Municipal Council through the Deputy Commissioner with his letter No.Ml.C.186/24-25 of 11th January 1926. The more important points requiring further consideration are the following:-

(a) Octroi Receipt book No.58 was taken out for use on 19th March 1925 and on that day the Vice President observed that ~~xx~~ foils in respect of the counterfoil receipt Nos. 14, 15, 16 and 17 were not found. The books were evidently in stock from a long time. The certificate as to the number of pages contained in each book should be made immediately on receipt and before taking into the stock account and not at the time of issue as is proposed to be done by the President in future. The observation about the missing pages is made by the Vice President only at the time of issue. Besides, one half of the office seal is perceptible on the left hand half of the receipt and the other half must evidently have been impressed on the foil which was missing.

The inference is that the foils were surreptitiously removed while in stock by interested parties. Suitable investigation does not ap to have been made on this point.

(b) Regarding the irregularities in the Mohatarfa Accounts not by the Assistant Comptroller referred to in para 5 of the Inspecti note, the reply of the President goes to show that Patel Muddal Gowda and Shanbogue Ramanna have embezzled Municipal revenue that amount embezzled to the extent discovered is being recovered from and that the case against them is under investigation both by the and Administrative Departments.

In this connection, I may bring to the notice of Government the necessity and importance of machine numbering the books such as ca books, receipt books, measurement books, Pound Keepers Registers, Impounding Receipt books, Releasers passes etc. In some places fo want of printed receipt books, manuscript receipt books or books l got printed are being used. I would therefore suggest the issue o definite instructions in the matter to the Press so that all books supplied free of cost to Municipalities and Local Bodies may inv be machine numbered as required by the rules and supplied to them time so that the necessity for using manuscript books or to get t printed locally may be prevented.

I have the honor to be,
Sir,
Your most obedient servant,

J. Lakshmanaraj

Comptroller.

CV

213

Report on the Audit Note on the Inspection by the Assistant Comptroller, Local Audit Department, of the accounts of the Koratagere Municipality conducted on the 16th and 17th April 1925.

1. General Cash Book -

The mistakes pointed out have since been rectified and the balance for February and March 1925 struck.

The receipt and expenditure of each month are ordered to be taken to the accounts in the same months the amount left out has been adjusted in the Cash Book. The instructions have been noted for future guidance.

2. Pass Book -

The 1st item is due to the delay of the Patel in not remitting the amount of 29-2-0 for February 1925 to the Treasury in that month but remitted on 3-3-1925. The 2nd item Rs. Rs 44-10-7 credited by mistake to the Maddagiri Municipality instead of Koratagere Municipality by the Treasury authorities at Maddagiri. This has since been rectified and readjusted by correspondence with that Treasury in May 1925.

Owing to distress during the year 1923-1924 there may have been some delay in collections and hence the arrears. Vigorous efforts have been made to collect the balance of arrears and improve the finance.

3. Octroi Accounts

As there were no printed copies available, accounts were prepared in manuscript copies. The clerk who was in charge ought to have obtained permission before hand and got the book certified under seal for the number of new pages added under signature of the President or Vice President. This has been noticed and the clerk concerned is warned.

The clerk concerned is

64

for not having got the certificate for the number of pages contained in the octroi receipt book to the period under reference before issue. This is now being done at the end of each receipt book. In future the certificate will be made on the opening page of the receipt book before issue.

As per receipt book No.58, the Vice President explains that all receipt books as soon as they are received from the Press will be entered in the Stock Register and initialled under date and as necessity required, the books will be issued to Mutsaddi in order; and before issue the pages will be counted and a certificate of endorsement made under seal and signature of the President or Vice President. He further explains that in no where it is in usage to seal and sign with an endorsement of certificate on each receipt book as soon as they are received from the Press and then enter in the Stock Register and keep it indefinitely as it may give room to tampering in the office. When passed from one Mutsaddy to another. Therefore the receipt books are generally issued under certificate and seal as occasion requires. In this particular case Receipt book No.58 was counted one by one by page by the Vice President and sealed as he counted and when he came to the page 14 after seal he found no foil, hence he did not seal the following pages 15, 16, 17 and at the same time made a shara under his signatur that those pages should not be used. The seal is generally impressed at the space between the foils, hence the counterfoil No.14 bore only half the seal. I don't think that in this instance any tampering could be detected. The clerk explains that the forms of stock book was not taken along with the other registers at the first instance being new and when directed to be brought after inspection he took it the next day and it was as seen and returned.

With reference to 'C' receipt No.94 of 19-3-25 it was explained by the Mutsaddy in charge as follows.

That on 19-3-25 10 Mds of Jaggory were brought by two persons for Octroi Hosal, but this was entered by mistake by the Mutsaddi in the name of one man viz., Sugur Chendrasekhariah but when it was found out that jaggery of 5 Mds each was brought by 2 persons it seems that requisite alterations were made by the Mutsaddy and receipts No.94 and 98 were separately issued to those 2 person on the same date.

4. Pound Accounts -

The Vice President has checked and remarked on the Pound-keepers registers and care is being taken not to give room for such irregularities in future. The pound keeper has since been changed. The excess amount was said to have been recovered by oversight by the Pound keeper, but credited to the Treasury. Octroi Mutsaddi is now looking after the duties of Pound keeper.

5. Mehatarfa Account -

These irregularities have been noted for future guidance.

The undersigned took charge as President only on 25-7-25 and since then efforts are being made, to rectify all defects and minimise the balance. The recoveries are being credited to Treasury regularly now. Some of the receipt books viz., 15 and 25 issued to the Patel is not forthcoming uptil now, hence an investigation is being made and action taken to trace out its whereabouts. As it came to the notice of the undersigned that the Old Patel Muddalinga Gowda and Shanbogue Gumasta Ramanna have embezzled a portion of Municipal taxes collected by them, the case was enquired into and reported to the Deputy Commissioner for orders on 24-9-1925. As per his orders the Patel and Shanbogue were immediately placed under suspension the case is under investigation both by me and the Police authorities. So far the amount of embezzlement discovered is being recovered from them.

6. Contingent & Dispensary Receipts - A contingent register

is being opened and inspected under remarks by the Assistant Comptroller. It is true that as no deposits were received for February and March 1925 no entries were made in the register. The clerk is instructed to make a 'Nil' shara in such case and get it initialed by the President or Vice President.

7. Acquittance Roll -

The scale register of Establishment is since maintained and other defects pointed out are noted for future guidance steps are being taken for their rectification. Deductions on account of Life Insurance Premium are not shown only against these incumbents whose posts are only acting.

President,
Municipal Council, Koratagere.

"Copy"
L. D. Courtney
Superintendent, Record section
Comptroller's Office.

CW
213

52

.VI-G1.] B650

Section Mk

File No. 86-M9

Serial No. 157

No. 05908

To The Comptroller of W.P.

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

, the 192

Date of issue 9/7/26

Signed by M.T.K.S.

List of enclosures .....

Copied by .....

Examined by .....

Sir,

~~Laundaeeed to~~

With reference to your letter No 587/LAD 8/16 2 26 regarding the irregularities noticed by Mr G.S. Nataraja Asst Comptroller during the inspection of the accounts of the Kotahena Municipality I am directed to enquire whether the registers to his letter are supplied free to Municipalities. As very early reply is requested I have the

honour to be Sir

Your obedient servant

for Secretary

Ld in Delphi

33216

WD 0663—GPP—6000—11-9-25

C. O. 42. GI

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. LAD. 683.

angalore, Dated... ....12th March.... ....1926.

GENERAL & REVENUE BR. 33-5-8 17 MAR.

T. SATYARAJ CHETTY, Esq., B. A.,
Comptroller to the Government of His Highness the Maharaja of Mysore,
Bangalore.

To

B.Nagappa Esq., Bar-At-Law.,
Secretary to the Government of Mysore,
Local and Legislative Departments.

Mul 86 - 24 - 152

Sir,

Adverting to your letter No.L.5908/Ml.86-24-151 dated the 9th instant, asking me to intimate whether the registers referred to in this office letter No.587/LAD. dated the 16th February 1926 regarding the irregularities noticed by Mr.G.S.Natesa Iyer, Assistant Comptroller during the inspection of the Mortagere Municipality, are supplied free to Municipalities, I have the honour to invite your kind attention to para 377 of the Municipal Account Manual, and to state that all forms prescribed in that Manual have to be printed in the Government Press at the expense of Government and supplied free on annual indents to the Municipalities.

I have the honor to be,
Sir,
Your most obedient servant,

T. Satyaraj Chetty
Comptroller.

213

Mc 72 / 25-26

39925

5

Reply for 5289.

Office of the District Magistrate,
Tumkur District.
Dated Tumkur the, 25th March 19

5708 / 29.3.26

From.

K.V.Anantaraman, Esquire, B.A.,
Deputy Commissioner, Tumkur District.

T u m k u r.

Mul 86-24-153

To

B. Nagappa, Esquire, Bar-at-Law,
Secretary to the Govt: of H.H. the Maharaja
of Mysore, Local & Legis: Departments,

B a n g a l o r e.

Sir,

Adverting to your letter No.L. 5533/Ml.86-24-147 dated the 6th instant, requesting to submit the explanation of the Deputy Amildar who was incharge of the Municipal Council, Koratagere during the period of the embezzlement, I have the honor to inform you that it is reported by Mr. G. Sreenivasaiengar that the amounts were received by the Shanbhogue and the Patel between 10-1-1924 and 2-7-1925 and that the officers who were incharge of the Sub Taluk during that period are those noted in the margin.

The documents and Registers connected with the case are all filed in the court and after they are received back, the explanation of the officers concerned will have to be called for.

1. Mr. C.K. Chellappa Iyer. Now Amildar, Srirangapatam.
2. " N. Narasinga Rao, Now Deputy Amildar, Narasimharajapura.

I have the honor to be,
sir,
Your most obedient servant.

For Deputy Commissioner,
Tumkur District.
(Absent from the station).

42111

Misc 72 / 25-26 Encl

Office of the Deputy Commissioner,
Tumkur District.
Dated Tumkur, the, 6th April 1926.

From

K.V. Anantaraman, Esquire, B.A.,
Deputy Commissioner, Tumkur District.
T u m k u r.

To

B. Nagappa, Esquire, Bar-at-Law,
Secretary to the Govt: of H.H. the Maharaja
of Mysore Local & Legis: Depts: Bangalore.

Sir,

In continuation of this office No. Misc. 72/25-26 dated 9th October 1925, I have the honor to state that Patel - Muddalinge Gowda who had misappropriated some municipal revenue of the Koratagere Municipality was convicted under Section 409 of the Indian Penal code by the Special 1st Grade Magistrate, Tumkur, and sentenced to one day's simple imprisonment and to a fine of - Rs. 50/- in default to undergo simple imprisonment for a further period of fifteen days. A copy of the judgment is herein enclosed.

(2) The Shanbhogue Ramanna's case has not yet been disposed of. As soon as it is disposed of, the result will be intimated to you in due course.

I have the honor to be,
sir,
Your most obedient servant.

Deputy Commissioner,
Tumkur District.

In the court of the Special Ist Class Magistrate,
Tumkur.
Dated this 29th March 1926.

Present:-- B. Narainswami Iyengar, Esqr: B.A., B.L.
Special 1st Class Magistrate, Tumkur.

C.C. No. 62/25-26

Complainant	Vs.	Accused.
Government		Muddalinge Gowda.

Judgment:-

The Koratagere Sub Taluk Police presented, on 18-11-192 a charge sheet against the above accused for an offence under Section 4 I.P.C. The facts of the case for the prosecution as disclosed in the cha sheet and as deposed to by the prosecution witnesses are noted below:

(2) The accused is the patel of the Koratagere Municipality. In the of the collection of the tax amounts due to the municipality the foll amounts were paid to him for which he granted receipts to the payers examined as prosecution witnesses in the case.

Rs. 3/- paid by P.W. 1 Sampangaiya under receipt Ex. P.1
Rs 2/- paid by P.W. 2 Chik Budan Sab under receipt Ex. P.2
Rs 2/- paid by P.W. 3 Chandrasakhariah under receipt Ex. P.3
Rs 2/- paid by P.W.4 Dandu Rachia under receipt Ex. P.4
Rs 2/- paid by P.W. 5 Harihara Gowda under receipt Ex. P.5
Rs 3/- paid by P.W.6 Siddaya under receipt Ex. P. 6
Re. 1/- paid by P.W. 7 Mallappa under receipt Ex. P.7

3. Ex. D2 Khirdi entry on 12-7-1925 for 1924-25 shows that the amoun noted in Ex. P1 has been entered in khirdi and credited to the treasur P.W.5 has deposed that the amount of Rs 2/- noted in receipt Ex. P.5 wa not paid by him to the accused in cash, but that the accused owed him Rs that he gave him a receipt for Rs 2/- to be taken into account towards th old debt. In these circumstances, no question of misappropriation arises in regard to the amounts noted in Exs. P 1 & P.5 and these items require no further consideration.

4. In regard to the other items referred to in Exs. P2, P3, P4, P6, and P it will be observed that the amounts referred to therein were paid to the accused in cash by the parties concerned, during the period between 9-10-' and 28-3-1925. These amounts have not been entered in Ex. P8 khirdi for 1924-25 and not been credited to the treasury. This is borne out by ex amination of Ex. P8 and by the evidence of P.W.8, Sanitory Mistry - Gowlingowda, P.W. 9 Dr. Gundappa Municipal Vice President and P.W.11 - Municipal President.

A charge under section 409 I.P.C. was framed against the above accused in respect ~~of~~ to a gross sum of ten rupees covering the items referred to in Exs. P2, P.3, P.4, P6 and P.7 agreeably to the provisions of section 222 (2) C.P.C. and read over to the accused. The accused pleads guilty to the charge and urges that he is a very old man and that he cannot remember things and that he failed to credit the amounts to the Sircar, not intentionally, but on account of his forgetfulness due to age.

6. The accused is apparently as old as he puts himself to be viz 82 years and taking this into consideration I sentence him to undergo simple imprisonment for a period of one day and to pay a fine of ~~Rs~~ fifty rupees in default of which he shall undergo simple imprisonment for a further period of fifteen days. Out of the fine amount a sum of ten rupees shall be appropriat for adjustment of the amounts referred to in Exs. P2, P3, P4, P6 and P.7 misappropriated by him.

Pronounced in open court.

Sd. B. Narasinswami Iyengar,
Special 1St Class Magistrate.
Tumkur 29-3-1926.

* C o p y *

For Deputy Commissioner,
Tumkur District.

7.4.26.

In the court of the Special II class Magistrate. Tumkur.

Criminal Case No 63 of 1925-26.

51908

OFFICE OF THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT.

No. con C 72 Dated Tumkur 4th June 1926

K.V. Anantaraman, Esquire, ...
THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT.

10 JUN 1926

6631

JUN 1926

B. ...aga ...a, Esquire, Bar-at-Law,
SECRETARY TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE,
~~Local and Legislative~~ DEPARTMENTS
BANGALORE.

SIR, AR No 195/26

In continuation of this office ... LD. 721/25-26 dated 31-3-1926, I have the honor to state that Shanbhogue Ramanna of Koratagere town Municipality who had misappropriated some Municipal revenue of the Koratagere Municipality was convicted under Section 409 I... by the Special I... lass ...a istrate, Tumkur and sentenced to 3 months simple imprisonment and to pay a fine of Rs 50/- or in default to undergo simple imprisonment for a further period of 15 days A copy of the judgment is herein enclosed.

I have the honor to be,
sir,
Your most obedient servant.

For Deputy Commissioner,
Tumkur District.
(Absent from the station).

AD. 4/6

17 Subbamma
18 Nanjappa
19 Mallamma
20 Veerappa
21 N a

P 25. Khirdi book of Koralagere town Municipality for the year 1925-26.

P 26. Report No 29 dated 7.9.25 of the Vice President, Koralagere to the President of the Municipality.

P 27. Koralagere Municipality Sanitary Meeting's report No 25 dated 16.9.25 to the president of the Koralagere Municipality

P 28. Order of Sanction to prosecute the accused passed by the Deputy Commissioner.

The accused did not examine any witness on his behalf nor did he file any exhibits.

— o —

In the court of the Special I class Magistrate, Tumkur.

Dated this 27th day of May 1926.

Present:- B. Narainswamiengar, B.A., B.L.,
Special I class Magistrate, Tumkur.

C.C. No 63/25-26.

Complainant vs Accused
Government Ramana.

Judgment

The Koratagere Sub Taluk Police presented a charge sheet against the above accused on 18.11.25 for an offence under Section 409 I.P.C. The facts of the case for the prosecution as disclosed in the charge sheet and as deposed to by the prosecution witnesses are as noted below:-

2. The accused is the Shanbhog of Koratagere Municipality and would also be entrusted with the collection of municipal revenue. Exhibits P3, P4, P5, P6, P7, P9, P10, P11, P12, P14, P15, P16, P17, P18 and P21 have been produced in the case. These purport to be receipts granted by the accused for

the payment of revenue amounts to him. Khirdi book of Kurla Municipality for the year 1924-25 Ex. P 22 and the Khirdi book for the year 1923-24 Ex. P25 have also been produced. The prosecution have examined the persons who are alleged to have paid the amounts noted in the several receipts to the accused and have also adduced evidence to show that the amounts comprised in the above stated fifteen receipts have not been entered in the Khirdi books nor credited to the Treasury by the accused. The above 15 receipts purport to have been granted by the accused during the period between 10.1.24 and 2.1.25. I note below the amounts not entered in the Khirdis pertaining to these receipts.

3. Rs 2/- in Ex P 3 granted to PW 4 on 4.2.24
Rs 2/- in Ex P 4 granted to PW 4 on 28.11.24
Rs 1/- in Ex P 5 granted to PW 5 on 18.1.24
Rs 1/- in Ex P 6 granted to PW 5 on 4.8.24
Rs 2/- in Ex P 7 granted to PW 6 on 18.1.24
Rs 2/- in Ex P 9 granted to PW 9 on 10.1.24
Rs 2/- in Ex P 10 granted to PW 10 on 22.1.24
Rs 2/- in Ex P 11 granted to PW 11 on 1.1.25
Rs 2/- in Ex P 12 granted to PW 12 on 21.25
Rs 2/- in Ex P 14 granted to PW 14 on 2.1.25

Rs 21- in Exp 15 granted 15 on 3.12.21,
Rs 21- in Ex P 16 granted to PW 16 on 3.12.21.
Rs 31- in Ex P 17 granted to PW 17's father on 1.11.21,
Rs 31- in Ex P 18 granted to PW 18 on 28.11.21,
Rs 31- in Exp 20 granted to PW 20, on 7.11.21,

4. A charge under Section 409 IPC with respect to a gross sum of Rs 31/- as noted above was framed against the accused and read over to him. The accused did not plead guilty to the charge. He admits having granted the above fifteen receipts to the parties concerned but pleads that he received no payments of the above amounts from them in cash. He states that the parties came to him stating that the patel was demanding the amounts from them and that he granted them receipts as he owed them money for articles he had purchased from them.

5. The accused has adduced no evidence to support his plea nor have any facts been elicited by the cross examination of prosecution witnesses to support this plea. The plea is absurd and does not deserve the slightest consideration. I

accordingly find the accused Ramanna guilty of an offence under Section 409 I.P.C and sentence him to undergo, Simple imprisonment for a period of 3 months and to pay a fine of Rs Fifty in default, to undergo, Simple imprisonment for a further period of fifteen days. Out of the fine amount a Sum of Rs 31/- shall be credited to the Revenue Department.

pronounced in open court.

Sd/- B. Narainswamiengar
Special I Class Magistrate,
Tumkur.
27.5.26.

Copy.

For Deputy commissioner
Tumkur District

6

APP. P. vi. 61.]

SUBJECT.....

Section Jud
File No. 86-24
Serial No. 159

Diary No. of letter replied to .....

No. L/136.

General and Revenue Secretariat
( )
Go 192

To The D.C. Tenkasi

Sir

Date of issue 10/7/26

Signed by A.T.S.

With reference to your letter No. Jud. C-72 dt. 8-6-26, reporting that Shanmuga Ramanna of Kuttalam has been sentenced to 3 months S.I. etc., I am directed to request you to kindly forward the explanation of Messrs. C.K. Chellappa Iyer & N. Nanasimga Rao

List of enclosures.....

Copied by.....

Examined by .....

over

69

as promised in your letter
ans ref 72 of 25.3.26.

I have the
pleasure to
for reply to your

28.3.26.

C. 4]

No. M.L.C. 72/25-26

Enc. —

OFFICE OF THE DEPUTY COMMISSIONER
TUMKUR DISTRICT.

Dated Tumkur, 18th September 1926.

From

K. V. ANANTARAMAN, Esq., B.A.,
Deputy Commissioner,
Tumkur District.

To

The Secretary, Esq., Bar-at-law.,
Secretary to the Government of His Highness
the Maharaja of Mysore,
Local & Legislative Department,
Bangalore.

Sir,

With reference to your reminder letter No. L.1750- dated 3rd instant calling for the explanation of Messrs. C. K. Chellappa Iyer, and N. Narasinga Rao, in the matter of misappropriation of the Municipal Revenue by Shanbhogue and Patel in the Koratagere Municipality, I have the honour to state that the records have not yet been received in this office, from the President, Municipal Council, Koratagere. He has been reminded this day to submit the same by return of post. As soon as the registers and references are received here, I shall address Government in the matter of directing the said officers to go over here to furnish their explantions.

I have the honour to be,
Sir,
Your most obedient servant,

Sent for information - Their explanations
Reports will be awaited

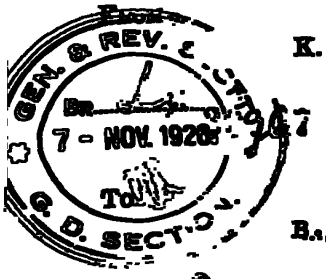
D. C. 4]

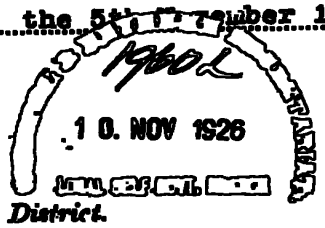
No. Mle 73 26-26

Enc. nil

OFFICE OF THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT.

Dated Tumkur, the 5th November 1926.





K. V. ANANTARAMAN, ESQ., B.A.,
Deputy Commissioner,
Tumkur District.

To

B. Nagappa, Esquire, Barrat-law.,
Secretary to the Government of His Highness
the Maharaja of Mysore,
Local and Legislative *Department,*
Bangalore.

8/11/26

Ref 86-24 — 163

SIR,

With reference to your letter No. L.136/M.L.86-24-159 dated 10th July 1925, calling for the explanation of Messrs. C.K.Challappa Iyer and E. Narasinga Rao, for the grave laxity of supervision, in connection with the misappropriation of the Municipal Revenue by the Shanbhogue and Patel in the Koratagere Municipality, I have the honor to state that as the records on the subject have been received in this office from the President, Koratagere Municipality, I request that Messrs. C.K. Challappa Iyer and E. Narasinga Rao, Amildar of Channapatna and the Deputy Amildar of Narasimharajpur respectively may kindly be permitted to come to this office and furnish their explanations with reference to the Records.

I have the honor to be,

S i r,

Your most obedient servant,

K Ananthaman

Deputy Commissioner,
Tumkur District.

DV.

71

APP. F. VI. GL.]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat
( )
the 192

Date of issue 7/12/26

Signed by L T.L.S.

Enclosures.....

Typed by.....

Examined by.....

Section Mel
File No. 86-21
Serial No. 194
No. L 3665

To
The Revenue Secretary
Sir,

I am directed to forward herewith copy of letter No. Jud 72 Dy 5.11.26 from the D.C. Cuddalore and to request that necessary instruction may be issued to Messrs. C.K. Chellappa Iyer Muthuswamy Chetty, Kothandaraman & N. Narasingh Rao Dy Muthuswamy Narasimharaja Pandya,

over

to [illegible] to Denmark for
furnishing their detailed
particulars in connection
with the misappropriation
of the Records in the Portuguese
Consulate and thanking them for
their assistance etc

7/12

Foreign Office

F.P.L.

No. 3666 dated 7/12/16

Copies to the Admiralty
for information

By order.

7/12

Foreign Office

By 3/12.

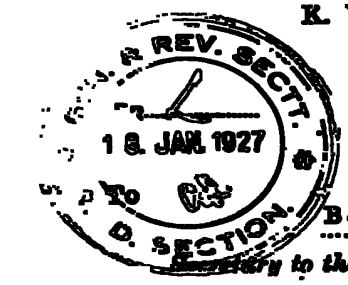
D. C. 91 41516

OFFICE OF THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT.

Dated Tumkur, 16th January 1927

From

K. V. ANANTARAMAN, Esq., B.A.,
Deputy Commissioner, Tumkur District
Tumkur.



To B. Nagappa, Esquire, Bar-at-Law,
Secretary to the Government of His Highness the Maharaja of Mysore,
Local & Legislative *Departments*
Bangalore.

Sir,

As called for in your letter No.L. 3927- M1. 86-24-1/4 dated the 30th November 1926, I have the honor to forward herewith in original the explanation of Mr. N. Narasinga Rao, now Amildar of Chintamani for the grave laxity of supervision in the matter of misappropriation of Municipal Revenue of the Koratagere Municipality while he was the President of that Municipality.

Mr. C.K. Chellappa Iyer has not yet come here. As soon as he comes, his explanation will be obtained and submitted.

As regards my opinion the explanation of Mr. N. Narasinga Rao I have to state that the explanation may be accepted.

I have the honor to be,
sir,
Your most obedient servant.

For District Magistrate
Tumkur District.

A.D.16/1.

Respectfully submitted

With reference to the explanation
called for from me for laxity of
supervision in connection with the
misappropriation of municipal revenue
by the Patel and Shanbogue of Kovalapura
Municipality, I beg to represent that
I held acting charge of the Sub Taluk
for about three months from 19-1-25
to 21-4-1925 during the absence of
Mr C. K. Chennappa Iyer as acting
Amildar of Seringapatam, and
after his return, I was relieved of my
charge.

Just a few days after my taking my
charge, I had to attend to urgent
regarding Kyamenahally Jatra. Distress
was prevailing in the Northern portion of
the Sub Taluk as Arsapur and Bychapur
and Surrounding Villages, and the necessi-
-tated my touring in those parts for
relief of distress. Again the Varshi work
of land measurement which was rendered

doubly difficult owing to dacoities having prevailed shortly before, demanded my attention, and I had to be constantly touring during the months of February March and April 1925 till I was relieved of my charge. Just before the close of my term, I had to look after the Police work, as the Sub Inspector went on about 20 days' leave, and I was asked to look after the work also. During that period about 2 or 3 thefts took place & one murder case had to be investigated, and I had to take instructions of the District Superintendent of Police in connection with the murder case. Moreover there was the Vice President of the Municipality at Head Quarters who is expected to be in close touch with municipal affairs. I beg therefore to represent that in addition to the above work, I found it difficult to attend to municipal work in detail during the short period of my stay in the Sub Taluk. My diary for the period bears out the above facts.

M. Narasimhadas
Amildar

5-1-29

D.C. 91

OFFICE OF THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT.

Dated Tumkur, 23rd March 1927.

From

K. V. ANANTARAMAN, Esq., B.A.,
Deputy Commissioner, Tumkur District,
Tumkur.

To

B. Nagappa, Esquire, Bar-at-Law,
Secretary to the Government of His Highness the Maharaja of Mysore,
L.S.W. *Department,*
Bangalore.

Sir,

In continuation of this office No. MLC. 72/25-26 dated 17th January 1927, I have the honor to forward herewith in original the explanation of Mr. C.K. Chellappa Iyer, now Amildar of Chennapatna for the grave laxity of supervision in the matter of misappropriation of Municipal Revenue of the Kortagere municipality while he was the President of that Municipality. I am of opinion that the explanation of Mr. C.K. Chellappa Iyer may be accepted.

I have the honor to be,
sir,
Your most obedient servant.

For Deputy Commissioner,
Tumkur District.

AD.

Tumkur
9th March 1927

77

To

The Deputy Commissioner,
Tumkur District.
Tumkur

Sir,

7.3.27
Accts
(CA-7)
NS

With reference to Bangalore District Deputy Commissioner's Memo dated the 29th January 1927, forwarding copy of Revenue Commissioner's letter No.C.2057/26-27 dated 24th/28th December 1926 directing me to go to Tumkur and furnish, with reference to the records, explanation for grave lack of supervision, while I held

Charge of the Kovalagere Sub-Taluk, in Connection with the misappropriation of Municipal Revenue by the Shanbhag and Patel at in the Kovalagere Municipality, I beg to state that I have ~~the~~ perused the Connected records in at the District Office, Tumkur and I beg to submit as follows:--

I was in Charge of the Kovalagere Sub-Taluk from 14-8-1923 to 18-1-25 and again from 25-4-1925 to 24-7-1925. This period was one of severe stress owing to the drought which prevailed in the Sub-Taluk at the time. I took Charge of the Sub-Taluk in August 1923 and within two months therefrom distress operations Commenced.

and continued in full throughout the Taluk
till January 1925 and even thereafter
quarterly till the end of the year
1924-25 with regard to a portion of
the Sub-Taluk. Owing to the distress,
the collection of Land Revenue was
particularly difficult and this
added very considerably to the
work during the collection years
of 1924 and 25. It was during
this period of stress that the
misappropriations have taken place.
The arrears in the Municipality
were no doubt high But it was
attributed to distress and in
accordance with the policy
adopted at the time there was
a general relaxation of rigid
measures for the recovery
of arrears With the return of

more favourable season, the recovery of arrears was speeded up. The records show that the arrears which amounted to Rs 1774-14-10 on 19-4-1925 was reduced to Rs. 1076-12-2 at the end of June 1925. As it was, there was nothing to make me suspect that anything was wrong The Patel was a man of 40 years service. He and the Shanbhag were Revenue Patel and Shanbhague also. I was in close touch with the Vice-President and the Municipal Councillors, and the Vice-President by the way had experience as Vice-President for about six years. There was no complaint.

As regards the famine work during distress, I beg to state that I had to inspect every village in the Sub-Taluk each month. An exceedingly large number of loan applications including small subsistence loans had to be enquired into and disposed of. Works had to be provided for securing labour to the people and they had to be periodically inspected. A large number of well works had also to be executed. On a behalf of distress, my work as ex officio Sub-Registrar also increased as transfers & mortgages of land increased

Mar 4
Public health too was bad as
relapsing fever appeared in
a number of villages and
special arrangements had to
be made in this Connection
for some very poor Kidderpore.
The fodder difficulty had also
to be got over in the best way
possible and some Cattle were
even sent to the Mahad. In
addition to all these, the annual
Returns Reports, preparation
of estimates and maps and
the preparation of elaborate
Remission Statements, their
Checking and the Post inspections
that they involved and several
other things (including Criminal
Cases till October 1924) all pressed

heavily on me and I had very limited time left to attend ~~personally~~ to Municipal affairs especially as there was no Taluk thereabouts, Kodikanal being a Sub-Taluk.

Under the circumstances I beg to state that I was not able to devote particular personal attention to Municipal work and I had to depend in a large measure upon the help of the Vice President

I beg permission in this Connection to state that for two months after I took Charge on August 1923 and

before breakout of distress work began, I was paying particular attention to Municipal work, taking action on each item of the premises audit notes and examining the Registers myself. But, as explained above as distress deepened my attention was occupied more with matters connected with it and hence I was not able to devote special personal attention to the Municipal work.

I beg to remain,

Sir,

Your most obedient servant

A. Rose Kappadia

Assistant

Chamarajanagar Taluk.

APP. F. VI. Gl.]

SUBJECT.....

.....

.....

Section Mil

File No. 86 - 24

Serial No. 169

No. 47301

To

The Supdt Govt Bin
Bangalore

Diary No. of letter replied to.....

General and Revenue Secretariat
( )
the 192

Date of issue 9-4-27

Signed by Mer & V. Iyengar

Sir,

I am directed to take that the Comptroller to Govt &c. ~~Govt~~ in his letter No 587/L40 that all books & Registers supplied free of Cost to Municipalities & Local Bodies should invariably be machine numbered to request you to be so, as to furnish your views in this matter very early.

I have

List of enclosures.....

Copied by.....

Examined by.....

over

WD 01265—GPB—31,000— 24-12-25

Mr Ry

34384
25-1-28

No: 208

Office of the Superintendent,
Government Printing in Mysore,
Bangalore, dated the 23rd January 1928.
24

From

B. PUTTAIYA, ESQ., B. A.,
Superintendent, Government Printing,
BANGALORE.

To

Rev 86-24-171

R. RANGA RAO, ESQ., B.A., B.L.,
General Secretary to the Government of Mysore,
BANGALORE.

Sir,

With reference to your letter No: L. 7301-M1. 86-24-169, dated the 9th April.1927, requesting to be furnished with my views in the matter of having all books and registers supplied free of cost to Municipalities and Local Bodies, machine numbered, I have the honour to state that the suggestion is no doubt a good one and is calculated to prevent attempts to tamper with the registers and bill books maintained by local bodies. But it will increase the work of the Press enormously as the numbering of pages of the various registers will involve an addition of 5,707,320 numbering impressions to the numbering work already being done in the Press. To cope with this enormous increase of work, additional numbering machines, both worked by hand and by power, will be necessary.

The cost of the numbering of all these registers will amount to Rs. 1800/-. As this charge will be of a recurring nature, and will have to be incurred for printing the registers on the annual indent every year, the piecework allotment will have to be increased to meet the cost of the additional work.

I have the honour to be,
Sir,
Your most obedient servant,

Superintendent.
18

D.V.S.

PW No 24 — 1935

Proceedings of the Government of H.H. the Maharaja of Mysore

R e a d

G.O.No.L.7538-9/L.F.246-92 dated 1st December 1892 directing that the forms required for the Municipal and Local Fund accounts must be printed at the expense of Government and its cost need not be debited to Local and Municipal funds.

G.O.No.10120-37/ml.411-06-35 dated 21st June 1913 directing that the forms and registers prescribed in the Municipal Account Manual be printed and supplied free of cost on indents to be submitted by the Deputy Commissioners and Presidents of Municipalities.

2. Correspondence ending with letter No.2308 dated 23rd/24th January 1928 from the Superintendent, Government Printing, furnishing his views in the matter of having all books and registers supplied free of cost to Municipalities and Local Bodies, machine numbered and stating that the cost of the same will amount to Rs.1,800/- and that the Press Budget will have to be enhanced by a recurring additional grant to that extent.

Order No.L. Dated

Government observe that the cost of printing the forms and registers maintained by Municipal Councils and District Boards is at present borne by government, but as these registers and forms are required to be maintained in the interests of the local bodies themselves, Government consider

it would not be right to charge the Government with their future cost. Further, as subventions in various other forms are being granted to local bodies, Government are pleased to direct in modification of the G.Os' of December 1892 and of the 21st June 1913 referred to above, that half the entire cost of machine numbering and of the future printing of forms and registers be borne by the local bodies using the forms and the other half by Government. The Supt of the Govt Press is requested to impress some early steps of ascertaining the charges of items from the local bodies requiring them.

RB/ The
Bar Genl. Secretary to Government.

To

The Comptroller to Government.
The Superintendent, Govt. Printing.
The Deputy Commissioners of Dists.
The Presidents of District Boards.

Print

S. O.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G. O. No. L. 8217-34/ML. 86-24-172 Bangalore, Dated, 6th April 1931.

Forms and Registers etc.,

Directs that half the cost of machine numbering and of the future printing of—— be borne by the Local Bodies using them, the other half being borne by Government.

Read:—

Government Order No.L.7588-9/L.F.246-92, dated the 1st December 1892, directing that the forms required for the Municipal and Local Fund Accounts must be printed at the expense of Government and its cost need not be debited to Local and Municipal Funds.

2. Government Order No.10120-37/Ml.411-06-35, dated the 21st June 1913, directing that the forms and registers prescribed in the Municipal Account Manual be printed and supplied free of cost, on indents to be submitted by the Deputy Commissioners and Presidents of Municipalities.

3. Correspondence ending with letter No.2308, dated the 23rd/34th January 1928, from the Superintendent, Government Printing, furnishing his views in the matter of having all books and registers supplied free of cost to Municipalities and Local Bodies, machine numbered and stating that the cost of the same will amount to Rs.1800 and that the Press Budget will have to be enhanced by a recurring additional grant to that extent.

ORDER NO.L.8217-34/ML.86-24-172 DATED 6TH APRIL 1931.

Government observe that the cost of printing the forms and registers maintained by Municipal Councils and District Boards is at present borne by Government, but as these registers and forms are required to be maintained in the interests of the Local Bodies concerned, Government consider that it would not be right to charge the Government with their entire cost. The subject was referred for opinion to the Members of the Standing Committee for Local Self Government and all of them except one member who has not furnished his opinion, have agreed to the recovery of half the cost of the charges from the Local Bodies. Agreeing with this view, Government are pleased to direct in modification of the Government Orders of December 1892 and of the 21st June 1913 referred to above, that half the entire cost of machine numbering and of the future printing of forms and registers be borne by Local Bodies using the forms and the other half by Government. The Superintendent of the Government Press is requested to propose some easy way of recovering the charges of these forms from the Local Bodies required by them.

R. RANGA RAO,
General Secretary to Government.

To—The Deputy Commissioners of Districts.
The Presidents of District Boards through the Deputy Commissioners of Districts.
The Comptroller to Government.
The Superintendent, Government Printing.